

WHAT IS CLAIMED IS:

1. A sound absorbing material including cover sheets superimposing on both surfaces of a base sheet and fixed thereto by suitable fixing means, wherein said base sheet is made of a non-woven fabric composed of extra fine fibers which are manufactured by a melt blown method, and each cover sheet is made of a non-woven fabric composed of long fibers, said base sheet and said cover sheets being superimposed in their non-adhering states.

2. A sound absorbing material according to claim 1, wherein said base sheet is made of a non-woven fabric integrally composed of extra fine fibers of polypropylene having an average diameter of about 2 micro meters which are manufactured by a melt blown method and short fibers of polyester having a average diameter of about 25 micro meters, this being adapted to provide thickness, and said cover sheet is made of a non-woven fabric which is composed of long fibers of polyester.